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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of : Customer Number: 53080
 Atsushi IKEDA, et al. : Confirmation Number: 5214
 Application No.: 10/578,004 : Group Art Unit: 2826
 Filed: May 03, 2006 : Examiner: YEUNG LOPEZ, Feifei



For: SEMICONDUCTOR DEVICE AND METHOD FOR FABRICATING THE SAME

Mail Stop Amendment
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above-identified application.

- No additional fee is required.
 Applicant is entitled to small entity status under 37 CFR 1.27
 Also attached:

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	24	24	0	\$50.00 =	\$0.00
Independent Claims	2	3	0	\$210.00 =	\$0.00
Multiple dependent claims newly presented				\$0.00	
Fee for extension of time				\$0.00	
				\$0.00	
Total of Above Calculations				\$0.00	

- Please charge my Deposit Account No. 500417 in the amount of \$0.00. An additional copy of this transmittal sheet is submitted herewith.
- The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

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 Date: December 10, 2007

Please recognize our Customer No. 53080 as our correspondence address.



Docket No.: 071971-0547

PATENT

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AMENDMENT

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the non-final Office Action dated September 10, 2007 having a three-month shortened statutory period for response set to expire December 10, 2007, please amend the above-identified application as follows: